

House File 2048 - Introduced

HOUSE FILE 2048
BY MAY

A BILL FOR

1 An Act relating to the allocation of Iowa resources enhancement
2 and protection funds to certain county conservation
3 accounts.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 455A.19, subsection 1, paragraph b,
2 subparagraph (5), Code 2009, is amended to read as follows:

3 (5) (a) Funds allocated pursuant to subparagraphs (2) and
4 (3) shall only be allocated to counties dedicating property
5 tax revenue at least equal to twenty-two cents per thousand
6 dollars of the assessed value of taxable property in the county
7 to county conservation purposes. State funds received under
8 this paragraph shall not reduce or replace county tax revenues
9 appropriated for county conservation purposes. The county
10 auditor shall submit documentation annually of the dedication
11 of property tax revenue for county conservation purposes. The
12 annual audit of the financial transactions and condition of
13 a county shall certify compliance with requirements of this
14 subparagraph. Funds not allocated to counties not qualifying
15 for the allocations under subparagraph (2) as a result of this
16 subparagraph shall be held in reserve for each county for two
17 years. Counties qualifying within two years may receive the
18 funds held in reserve. Funds not spent by a county within two
19 years shall revert to the general pool of county funds for
20 reallocation to other counties where needed.

21 (b) Notwithstanding subparagraph division (a), the natural
22 resource commission may, in its discretion, allow funds
23 to be allocated pursuant to subparagraphs (2) and (3) to
24 counties that do not dedicate property tax revenue to county
25 conservation purposes, as the commission deems appropriate.

26 EXPLANATION

27 This bill allows the natural resource commission to
28 exercise its discretion to allow funds from the Iowa resources
29 enhancement and protection fund (REAP) to be allocated to
30 a county conservation account even if the county does not
31 dedicate property tax revenue to county conservation purposes.
32 Currently, such REAP funds can only be allocated to counties
33 that allocate property tax revenue at least equal to 22 cents
34 per \$1,000 of the assessed value of taxable property in the
35 county to county conservation purposes.